In the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application.

- 1. (original) A process for preparing 1,2-benzisoxazole-3-acetic acid, comprising the step of reacting 4-hydroxy-coumarin with hydroxyl-amine in the presence of a base.
- 2. (original) The process according to claim 1, wherein the base is selected from the group consisting of carbonate salts, aqueous ammonia, and organic bases.
- 3. (original) The process according to claim 2, wherein the carbonate salt is selected from the group consisting of sodium carbonate and potassium carbonate.
- 4. (original) The process according to claim 2, wherein the organic base is an amine.
- 5. (original) The process according to claim 4, wherein the amine is selected from the group consisting of triethyl-amine, tributyl-amine, and diethyl-amine.
- 6. (original) The process according to claim 1, wherein the process is performed in the presence of an alcohol.
- 7. (original) The process according to claim 6, wherein the alcohol is a lower alcohol.
- 8. (original) The process according to claim 7, wherein the lower alcohol is selected from the group consisting of ethanol, methanol, n-butanol, iso-propyl-alcohol, iso-butanol, amyl-alcohol, and iso-amyl alcohol.
- 9. (original) The process according to claim 6, wherein the process is performed at a temperature between room temperature and boiling point of the alcohol.
- 10. (original) The process according to claim 9, wherein the process is performed at a temperature between about 40°C and about 60°C.

11-19 (Canceled)

- 20. (original) The process according to claim 1, wherein the 1,2-benzisoxazole-3-acetic acid is thereafter converted to 1,2-benzisoxazole-3-methane sulfonamide.
- 21. (Canceled)
- 22. (original) 1,2-benzisoxazole-3-methane sulfonamide prepared in accordance with the process of claim 1.
- 23. (Canceled)